

## **FILING DEADLINES**

There are a number of important filing deadlines coming up for 2010:

Personal Property (new acquisitions and/or disposed as of January 1 <sup>st</sup> )	-	May 1
Business Personal Property and Machinery & Tools	-	May 1
Aircraft and Manufactured Homes	-	May 1
Military Leave and Earnings Statement (month of January)	-	May 1
Virginia Income Tax (2009 tax year)	-	May 1
High Mileage (as of January 1 <sup>st</sup> ) documentation	-	May 1
International Fuel Tax Act (IFTA) documentation (all 4 quarters for 2009)	-	May 1

Virginia 2010 Estimated Income Tax quarterly payment vouchers\*:

#1	May 1
#2	June 15
#3	September 15
#4	January 15, 2011

*\*First payment is payable to the Culpeper County Treasurer but is to be delivered/sent to the Commissioner of the Revenue's office. Any subsequent payments are payable to the Culpeper County Treasurer and are to be delivered/sent to the Treasurer's office.*

## **ATTENTION ACTIVE DUTY MILITARY WITH HOR OTHER THAN VIRGINIA:**

On November 11, 2009, President Obama signed an amendment to the Servicemembers Civil Relief Act which now includes legal spouses of servicemembers who reside in the same household. Therefore, any active duty military personnel (stationed in Culpeper) and/or legal spouse residing in the same household with a home of record (HOR) other than Virginia may apply for relief of local personal property taxation provided the vehicle is in the name of the active duty military personnel and/or legal spouse residing in the same household **and** the vehicle is not used for business purposes. To qualify for relief of local personal property taxation send a copy of the active duty military personnel's January Leave and Earnings Statement (LES) verifying a HOR other than Virginia to the Commissioner of the Revenue's office by May 1.

## **APPORTIONED ASSESSMENTS**

If you own a Road Tractor (Semi) or Tractor Trailer meeting the definition of Interstate Contract Carrier with apportioned tags issued by DMV, please provide copies of the previous year's International Fuel Tax Act (IFTA) reports by May 1 in order to qualify such vehicle for an apportioned assessment. The IFTA reports should be the same as submitted to DMV.

## **Attention Owners of Motor Vehicles with a Seating Capacity of Not Less Than 30 Persons:**

During the 2009 General Assembly Session, legislators amended the Code of Virginia Section 58.1-3506 to include a separate class of property, and a separate classification for tax rate purposes, for motor vehicles with a seating capacity of not less than 30 persons including the driver. Prior to this legislation, this type of motor vehicle was included in the general class of property, subject to the same tax rate which the governing body levied upon the general class of personal property.

With the addition of this classification of personal property as provided by the General Assembly under Code Section 58.1-3506, local governing bodies MAY (not to be confused with MUST) set different tax rates, from that rate which is levied upon the general class of personal property, for up to 40 different classes of property.

On September 1, 2009, the Culpeper County Board of Supervisors amended the 2009 personal property tax rates which were enacted on May 5, 2009 (effective as of January 1, 2009) to include a new separate tax rate of \$1.00 per assessed hundred to be levied upon this new class of property. The tax rate levied upon the general class of personal property, which includes cars, trucks, trailers and business personal property, remained unchanged at \$3.50 per assessed hundred.

The new separate class of property and the new separate tax rate became effective January 1, 2009. The information we receive from the Department of Motor Vehicles does not include seating capacity description. If you own a motor vehicle with a seating capacity of not less than 30 persons, including the driver, please contact me so that we can make sure the proper tax rate has been applied to such property.